

You Should Know...

If you work but don't
earn a high income,
the earned income tax
credit (EITC) can reduce
the amount of tax
you owe
or can even get
you a refund.



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**The Federal
Earned Income
Tax Credit (EITC)...**
**You May
Be Eligible**





The federal earned income tax credit is a good example of public policy designed to benefit citizens.

Making Californians aware of this tax credit and helping them to take advantage of it, helps keep our economy strong.

The federal government established the earned income tax credit for people who work and have income below a certain level. The EITC reduces the amount of tax you owe and can mean more money in your pocket.

To find out if you qualify, contact the IRS for a copy of Publication 596. Order a copy by phone at (800) 829-3676 or download it from the IRS website at www.irs.gov.

The maximum credit you can receive is:

- \$382 with no children
- \$2,547 with one qualifying child
- \$4,204 with two or more qualifying children

(These figures are adjusted over time.)

Remember – Any refund or advance payment you receive because of the EITC is NOT considered income when determining eligibility for or how much you may receive from the following benefit programs:

- Temporary Assistance for Needy Families (TANF)
- Medicaid and Supplemental Security Income (SSI)
- food stamps
- low-income housing

Rules Everyone Must Meet

- You must have a valid Social Security number
- Your filing status cannot be “married filing separately”
- You must be a US citizen or resident alien
- You cannot file Form 2555 or Form 2555-EZ
- Your investment income must be \$2,450 or less
- You must have earned income

Rules if You Have a Qualifying Child

- Your child must meet the following relationship, age and residency tests:
 - Your son, daughter, adopted child, grandchild, step or foster child
 - Under 19 OR under 24 and a student OR permanently and totally disabled
 - Lived with you in the US for more than half of the year
- Your qualifying child cannot be the qualifying child of another person with a higher modified adjusted gross income
- You cannot be a qualifying child of another person

Rules if You Don't Have a Qualifying Child

- You must be between 25 and 65 years old
- You cannot be the dependent of another person
- You cannot be a qualifying child of another person
- You must have lived in the US more than half of the year

Qualifying Income Levels

Your earned income and modified adjusted gross income must be less than:

- \$33,692 (\$34,692 for married filing jointly) if you have more than one qualifying child
 - \$29,666 (\$30,666 for married filing jointly) if you have one qualifying child
 - \$11,230 (\$12,230 for married filing jointly) if you do not have a qualifying child
- (These figures are adjusted over time.)*

Internal Revenue Service (IRS) Resources

IRS website: www.irs.gov

TeleTax, for recorded tax information and tax topics: (800) 829-4477 (Earned Income Tax Credit is TeleTax topic #601)

For free copies of IRS Publications: (800) 829-3676

For free tax assistance: (800) 829-1040
(800) 829-4059 (TTY/TDD)

Taxpayer Advocate Service for unresolved problems with the IRS: (877) 777-4778

The IRS also offers free tax assistance through volunteers trained by the IRS. Call the IRS at (800) 829-1040 or call the IRS office in your area and ask about the following programs:

- Volunteer Income Tax Assistance (VITA)
- Tax Counseling for the Elderly (TCE)
- Student Tax Clinic Program (STCP)

